# **Table of Contents**

# **CHAPTER 94.** IMPACT FEES

# **Article I.** In General

Sec. 94-1. Purpose and findings	94:
Sec. 94-2. Authority	94:
Sec. 94-3. Definitions and rules of construction	94:
Sec. 94-4. Interpretation of chapter	94:2
Sec. 94-5. Applicability	94:2
Sec. 94-6. Impact fee for mixed uses	94:3
Sec. 94-7. Change of existing use	94:3
<u>Sec. 94-8.</u> Payment	94:3
Sec. 94-9. Trust funds and use of funds	94:2
Sec. 94-10. Administrative fee	94:2
Sec. 94-11. Refunds	94:2
Sec. 94-12. Exemptions	94:5
Sec. 94-13. Adjustments to fee structure	94:5
Sec. 94-14. Administrative review of determinations	94:5
Sec. 94-15. Penalty and enforcement	94:7
Sec. 94-16. Conflicting provisions	94:7
<u>Sec. 94-17 94-20.</u> Reserved	94:7
Sec. 94-21. Applicability	94:8
Sec. 94-23. Credits for donations	94:8
Sec. 94-24. Disposition of funds	
<u>Sec. 94-25 94-30.</u> Reserved	94:8
Article III. Park Impact Fee	
Sec. 94-31. Applicability	94:6
Sec. 94-32. Park impact fee schedule	
Sec. 94-33. Credits for donations	94:9
Sec. 94-34. Disposition of funds	94:9
<u>Sec. 94-35 94-40.</u> Reserved	94:9
Article IV. Transportation Impact Fee	
Sec. 94-41. Applicability	94:9
Sec. 94-42. Transportation schedule	
Sec. 94-43. Disposition of funds	
Sec. 94-44. Exemptions and credits	
Sec. 94-45 94-50. Reserved	

# **Article V.** Law Enforcement Impact Fee

Sec. 94-51. Applicability	94:12
Sec. 94-52. Law enforcement impact fee schedule	
Sec. 94-53. Credits for donations	
Sec. 94-54. Disposition of funds	94:12

## **Chapter 94 IMPACT FEES\***

\*Editor's note: Ord. No. 28-2006, § 1, adopted Nov. 6, 2006, effective Feb. 5, 2007, repealed and replaced chapter 94 in its entirety to read as herein set out. Formerly, said chapter pertained to similar subject matter and derived from Ord. No. 96-38, §§ 1, 2, adopted May 6, 1996 and Ord. No. 96-39, §§ 1, 2, adopted May 6, 1996, as amended. See the Code Comparative Table for a detailed analysis of repeal and inclusion.

**Cross references:** Administration, ch. 2; buildings and building regulations, ch. 18; concurrency management, ch. 86; fees schedule, app. A.

#### **ARTICLE I. IN GENERAL**

## Sec. 94-1. Purpose and findings.

- (a) The purpose of this chapter is to regulate the use and development of land so as to ensure that new development bears a proportionate share of the reasonably anticipated costs of capital improvements created by the new development activity.
- (b) This chapter implements and is consistent with the City Comprehensive Plan.
- (c) The city finds and determines that a rational nexus between new development and capital improvements subject to this chapter is established in the reports prepared by Tindale-Oliver and Associates entitled 2005 Impact Fee Update Study (Fire Rescue Law Enforcement Parks and Recreation), dated December 2005, and the transportation impact fee study, completed May 7, 2007, which reports are hereby incorporated by this reference. These studies establish the methodology for calculating the impact fee and are based upon the applicable level of service.

(Ord. No. 28-2006, § 1, 11-6-2006, Res. 2007-11)

## Sec. 94-2. Authority.

This chapter is adopted pursuant to F.S. § 166.31801, and the City Charter (Laws of Fla. C. 95-498). (Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-3. rules of construction.

- (a) For the purposes of administration and enforcement of this article, unless otherwise stated in this article, the following rules of construction shall apply to the text of this article:
  - (1) In case of any difference of meaning or implication between the text of this article and any caption, illustration, summary table or illustrative table, the text shall control.
  - (2) The word "shall" is always mandatory and not discretionary; the word "may" is permissive.
  - (3) Words used in the present tense shall include the future; and words in the singular number shall include the plural, and the plural the singular, unless the context clearly indicates the contrary.
  - (4) The phrase "used for" includes "arranged for," "designed for," "maintained for" or "occupied for."

- (5) The word "person" includes an individual, a corporation, a partnership, a governmental entity or agency, an incorporated association or any other similar entity.
- (6) The word "includes" shall not limit a term to the specific example but is intended to extend its meaning to all other instances or circumstances of a like kind or character.
- (7) Any road right-of-way used to define transportation impact fee zone boundaries may be considered to be within any zone it bounds for purposes of using these funds.
- (8) The land use types listed shall have the same meaning as under the Zoning Ordinance of the City, Ordinance No. 30-98, as amended, Chapter 110, "Zoning", Sections 110.100 to 110.1302, of the Deltona Code of Ordinances.

## **Sec. 94-4.** Interpretation of chapter.

This chapter shall be liberally construed to effectively carry out its purposes in the interest of public health, safety, welfare and convenience.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-5. Applicability.

- (a) *Generally*. Any person who makes or causes the making of an improvement to land that requires the issuance of a building permit or any person who changes the use of any structure to one which will generate additional demands for capital improvements is required to pay an impact fee in the manner and amount set forth in this chapter.
- (b) Geographic coverage. This chapter applies throughout the City of Deltona.
- (c) Payment of impact fee required prior to construction or change in use. No person shall do any of the following for which the impact fee imposed by this chapter applies without first having obtained the required building permit and paid the proper impact fee imposed by this chapter:
  - (1) Obtain a certificate of occupancy; or
  - (2) Change the use or allow a change in use of any structure where the impact fee imposed by this chapter applies.
- (d) Payment of impact fee required prior to application for electrical service. No person shall apply for service from an electric utility without having paid the proper impact fee imposed by this article.
- (e) Payment of impact fee required prior to issuance of a certificate of occupancy, occupational license or use permit. No city certificate of occupancy, occupational license or use permit for which a complete application is submitted after February 4, 2007, shall be issued unless and until the impact fee required by this article has been paid. The obligation of a person to pay the impact fee imposed by this chapter shall not be extinguished by the inadvertent failure of the city to collect the impact fee at the time required.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-6. Impact fee for mixed uses.

If a building permit is requested for a building with mixed uses, then the impact fee shall be determined through using the schedule set out in Appendix A by apportioning the space committed to uses specified on the schedule.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-7. Change of existing use.

In the case of a change of use, redevelopment or modification of an existing use requiring the issuance of a building permit, the impact fee shall be based upon the net increase in the impact fee for the new as compared to the previous use.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-8. Payment.

- (a) *Time of payment.* The person applying for the issuance of a building permit shall pay the impact fee:
  - (1) Prior to the issuance of a certificate of occupancy, or
  - (2) If no written permit is issued, then at the time of payment of the permit or inspection fee.
- (b) *Statement*. The collecting agency shall issue an impact fee statement to the applicant for a building permit. The impact fee statement shall set forth the amount of impact fees due.
- (c) *Obligations run with land*. The obligation for payment of the impact fee shall run with the land. However, this section shall not be construed to relieve an applicant of responsibility or liability for payment of the impact fees imposed by this chapter.
- (d) Late payment. If the impact fee is not paid prior to the issuance of a certificate of occupancy for the affected impact construction, the city may collect the impact fee, together with interest from the date payment was due at the rate fixed by law for judgments, a penalty of five percent per month (not to exceed 25 percent), the costs of such collection, and a reasonable attorney's fee. Interest and penalties shall be remitted for addition to the trust fund, and the recovered costs and fees for collection shall be retained by or remitted to the government incurring the expense of collection. The city attorney may execute, serve upon the owner by certified mail and record a notice of nonpayment in the official records of the city, which shall contain the legal description of the property and the amount of the impact fee liability. Such notice shall thereupon operate as a lien against such property for the amount of the impact fee, together with interest, penalties, and the costs and fees for collection, coequal with the lien of all state, county, district and city taxes.
- (e) Interest and administrative; penalty. Interest at the rate set by law for judgments shall be due on all fees due under this article from the time such fee was due as required by this chapter. The inclusion in this chapter of provisions concerning interest due is cumulative of the city's rights already existing as a matter of law to prejudgment interest upon sums which are certain and due and payable at a specific time. Accordingly, the requirement for the payment of interest shall be deemed to apply retroactively to all fees which have previously become due under the terms of this article; and nothing in this article shall be construed in derogation of such right otherwise existing at law.

- (f) Change in fee amount. If the impact fee rate for a particular land use is changed subsequent to the issuance of a building permit and before the issuance of a certificate of occupancy, the impact fee shall be the amount in effect on the date payment is received. If no building permit is required upon a change of use of a structure, the fee imposed by this chapter shall be payable at such time as the person making such change shall be required to apply for a city occupational license or use permit.
- (g) Method of payment. Payment of impact fees shall be made to the city.

#### Sec. 94-9. Trust funds and use of funds.

- (a) The city commission shall, for each fiscal year, prepare a capital improvement program for facilities to be funded from the impact fee trust fund.
- (b) A separate fund must be created for each public facility. Impact fees collected for a particular public facility must be earmarked to the applicable trust fund, and must not be applied to the general fund or the trust fund for another category of capital improvements.
- (c) Moneys, including any accrued interest, not assigned in any fiscal period shall be retained in the impact fee trust funds until the next fiscal period except as provided by the refund provisions of this chapter.
- (d) Subsequent to the adoption of the ordinance from which this article is derived, should any parcel or area of land located within a zone be annexed into the city, the boundaries shall be deemed amended as of the date of annexation so as to include the land annexed within the zone of such municipality. Such amendment of zones shall be for the purposes of this chapter only and shall not affect any prior payment of fees or expenditure of funds attributable to the annexed property.
- (e) No funds shall be used for periodic or routine maintenance as defined in F.S. § 334.03.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-10. Administrative fee.

In addition to the fee otherwise owed, the city shall be entitled to collect and retain an administrative fee not to exceed actual costs of the administrative services required by this chapter.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### **Sec. 94-11.** Refunds.

- (a) If a building permit expires and no construction has been commenced, then the fee payer shall be entitled to a refund of the impact fee paid as a condition for its issuance, except that the city shall retain a portion of the funds to offset the administrative costs of the refund.
  - This subsection shall apply to all requests for refunds originally submitted on or after the effective date of the ordinance from which this article is derived, regardless of the date of permit issuance or original fee paid.
- (b) Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid shall, upon application of the then-current owner within 180 days of that date, be returned to such owner with interest at the rate of six percent per annum.

(c) Refunds shall apply to the person making the contribution. Such person shall have the right to transfer all or a portion of the available refunds. Any transfers of this type which occur shall be filed with growth management services group at the time of or prior to the approval of a development order on a form provided by the city. The costs utilized in computing refunds shall be reasonable, but not to exceed the actual, costs of the improvements constructed or contributed. The person seeking determination of the refund shall present cost estimates and property appraisals prepared by qualified professionals to be utilized by the public works department and development services department in determining the amount of refunds. The city retains the right to prepare its own cost estimate for its use in determining the refund allowed by this subsection.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-12. Exemptions.

- (a) The following activities shall be exempted from payment of an impact fee:
  - (1) Alterations or reconfiguration of an existing building where no additional square feet or units are created over that of the existing use.
  - (2) The replacement of a building or structure with a new building or structure of equal size and use.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-13. Adjustments to fee structure.

- (a) Annual adjustment. The impact fee schedules may be adjusted annually. The total cost of rolling stock and fixed assets will be adjusted based on annual percentage changes in the Consumer Price Index (CPI). Annual changes shall be effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year.
- (b) Fee review. The impact fee shall be reviewed by the city commission no less than once every five years. The review shall consider the adequacy of the service to meet the needs of new demands created by new developments. The purpose of this review is to analyze the effects of inflation on the actual acquisition and operation of the capital improvements. This review will consider any changes which have occurred in city revenue sources and their effect upon the funding of the capital improvements.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-14. Administrative review of determinations.

- (a) An aggrieved person may seek review of any determination made under this chapter by application for review to the development services director, who shall have authority to review its reasonableness and sustain, reverse or modify the determination.
- (b) A fee payer shall have the right of administrative review of any decision relating to:
  - (1) A determination that a development activity is required to pay an impact fee under this article;
  - (2) A determination of the amount of the impact fee; or
  - (3) A determination regarding the amount or application of a credit to be applied against the impact fee.

The administrative review shall be in the form of an administrative review de novo of the decision.

- (c) Except as otherwise provided in this article, the administrative review must be requested by the fee payer within 45 calendar days (including Sundays and legal holidays) from the date of issuance of the impact fee statement or the date of the decision sought to be reviewed, whichever shall last occur. Failure to request administrative review within the time provided in this subsection will be deemed a waiver of that right.
- (d) A written request for administrative review must be filed with the director of development services. The request shall contain the following:
  - (1) The name and address of the fee payer;
  - (2) The telephone number at which the fee payer may be reached during daytime hours;
  - (3) The legal description of the property in question;
  - (4) If issued, the date the building permit/impact fee statement was issued and the building permit/impact fee statement number;
  - (5) If paid, the impact fee receipt number and date of payment;
  - (6) A brief description of the nature of the land development activity to be undertaken pursuant to the building permit/impact fee statement; and
  - (7) A statement of the reasons why the fee payer is requesting the administrative review, including any supporting information and site or construction plan, if appropriate.
- (e) Within 15 calendar days of receipt of a request for administrative review, the decision of the director of development services shall be final and shall be binding upon the fee payer and the city.
- (f) The determination of the director of development services may be reviewed by the city commission. A fee payer who is aggrieved by a determination of the director of development services shall have the right to request a review hearing before the city commission, as follows:
  - (1) A review hearing shall be limited to a determination of whether the director of development services correctly applied this article to the facts and circumstances of the fee payer's case.
  - (2) A review hearing shall be requested by the fee payer by filing a written request for same with the director of development services, within 30 calendar days after the determination is made by the director. Failure to request a hearing within the time provided shall be deemed a waiver of such right.
  - (3) The written request for review hearing to be filed with the director of development services shall contain the following:
    - a. The name of the party seeking review, and the address if a fee payer;
    - b. The legal description of the property in question;
    - c. If issued, the date of the building permit/ impact fee statement was issued and the impact fee statement number;
    - d. If paid, the impact fee receipt number and date of payment; and
    - e. A brief description of the nature of the land development activity being undertaken pursuant to the building permit/impact fee statement.

- (4) Upon receipt of a request for review hearing, the director of development services shall schedule a hearing before the commission at a regular meeting or special meeting called for the purpose of conducting the hearing. The city shall provide the fee payer with reasonable written notice of the time and place of the hearing. A review hearing shall be held within 45 days of the date the request for hearing was filed.
- (5) The review hearing shall be held by the city commission and shall be conducted in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedure and evidence shall not be applicable; however, the hearing shall be conducted in a fair and impartial manner with each party having an opportunity to be heard and to present evidence.

#### Sec. 94-15. Penalty and enforcement.

- (a) Penalty. A violation of this chapter is punishable according to law and applicable provisions of the Code of Ordinances, City of Deltona, Florida. In addition to or in lieu of any other remedy provided by law, the city also has the right to equitable or injunctive relief or such other legal or equitable remedy provided by law.
- (b) *Methods of enforcement*. The city shall withhold any certificate of occupancy or any final inspection approval for construction applicable to this article until the required fee has been paid.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-16. Conflicting provisions.

- (a) *Effect on conflicting regulations*. If any provision of this chapter is in conflict with a provision of any other city ordinance, resolution or regulation, then this chapter shall prevail to the extent of such conflict.
- (b) *Repeal of conflicting regulations.* All ordinances or parts of ordinances, and resolutions or parts of resolutions, in conflict with this chapter are hereby repealed, to the extent of such conflict.

(Ord. No. 28-2006, § 1, 11-6-2006)

Secs. 94-17--94-20. Reserved.

#### ARTICLE II. FIRE/RESCUE IMPACT FEE

#### Sec. 94-21. Applicability.

Any person who makes or causes the making of an improvement to land or who changes the use of any structure to one which will generate additional fire/rescue demands shall be required to pay a fire/rescue impact fee in the manner and amount set forth in this article.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-22. Fire/rescue impact fee schedule.

The fire/rescue impact fee schedule is as established by resolution of the city commission in the Appendix A Fire/Rescue Impact Fee Schedule.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-23. Credits for donations.

The donation of land, facilities and equipment may qualify for credits if consistent with the city's plans and standards for station location, size and apparatus specifications, and upon approval by the director of fire services. The value of improvements or donations shall be determined by the city fire services personnel and approved by the city manager.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-24. Disposition of funds.

- (a) Segregated account. There is hereby established a fire/rescue service impact fees fund which shall be placed in a segregated, interest-bearing account and shall be accounted for separately from all other funds of the city.
- (b) Application of funds. All funds collected shall be properly identified by fire/rescue impact fee and promptly transferred for deposit into the fire/rescue service impact fee trust fund to be held in separate accounts as determined in section 94-9 and used solely for the purposes specified in this article.

(Ord. No. 28-2006, § 1, 11-6-2006)

Secs. 94-25--94-30. Reserved.

### **ARTICLE III. PARK IMPACT FEE**

## Sec. 94-31. Applicability.

Any person who makes or causes the making of an improvement to land which requires the issuance of a building permit for a residential structure, or any person who changes the use of any structure for residential purposes, shall be required to pay a district park and local park impact fee in the manner and amount set forth in this article.

(Ord. No. 28-2006, § 1, 11-6-2006)

## Sec. 94-32. Park impact fee schedule.

The park impact fee schedule is as established by resolution of the city commission in the Appendix A Park Impact Fee Schedule.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-33. Credits for donations.

The donation of land, facilities and equipment may qualify for credits, if consistent with the plans and standards for park and recreation for location, size and apparatus specifications, and upon approval by the city manager for public services. The value of the donations or improvements shall be determined by the city building official and approved by the city manager.

(Ord. No. 28-2006, § 1, 11-6-2006)

### Sec. 94-34. Disposition of funds.

- (a) Segregated account. There is hereby established a park impact fees fund which shall be placed in a segregated, interest-bearing account and shall be accounted for separately from all other funds of the city.
- (b) Application of funds. All funds collected shall be properly identified as park impact fee funds and promptly transferred for deposit into the appropriate trust fund. Funds are to be held in separate accounts as determined in section 94-9 and used solely for the purposes specified in this article.

(Ord. No. 28-2006, § 1, 11-6-2006)

Secs. 94-35--94-40. Reserved.

## **ARTICLE IV. TRANSPORTATION IMPACT FEE**

#### Sec. 94-41. Applicability.

- (a) *Generally*. Any person who makes or causes the making of an improvement to land which will generate additional traffic and which requires the issuance of a building permit, or any person who changes the use of any building to one which will generate additional traffic, shall be required to pay a transportation impact fee in the manner and amount set forth in this section.
- (b) *Independent calculation*. Any person may determine their transportation impact fee by providing independent traffic documentation that their impact on the thoroughfare system is less than the transportation impact fee as determined section 94-42. The documentation submitted shall show the basis upon which the transportation impact fee has been calculated, which shall conform to the following factors:
  - (1) The trip generation rate, trip length and the percent of new trips shall be documented together. In no event shall they be documented separately. All other variables in the transportation impact fee formula cannot be altered, but shall be based upon data current at the time this fee shall be due. Petitioners requesting to undertake an independent calculation may substitute the trip generation rate and the percent of new trips and trip length in the transportation impact fee formula with data obtained from approved traffic surveys and actual traffic counts generated by approved traffic study sites. The transportation impact fee formula is identified and explained in subsection (2) of this subsection (c)[b].
  - (2) The unit of measure used for trip generation in the independent calculation must be identical to the one used in the transportation impact fee formula, in order to measure accurately the project's impact on the thoroughfare system.

- (3) If a single business or shopping center is studied, at least two sites within the City of Deltona must be tested. The results of each site must be added together and averaged to obtain an alternative trip generation rate, trip length and percent of new trips. The results can be substituted in the transportation impact fee formula. If the study results indicate a lower fee, the charges will be adjusted accordingly.
- (4) If no suitable alternative site is available as determined by the city staff, the applicant may pay the transportation impact fee, and employ a licensed engineer to conduct a traffic study on the project site within six months after the enterprise is open for business. The traffic study timeframe and monitoring points must be approved by the city staff. Only the trip generation rate, trip length and the percent of new trips can be used in the analysis. Once the results of each sampling point are added together and averaged they may be substituted in the transportation impact fee formula. The results will be used to determine an appropriate impact fee. If the traffic study results indicate a lower fee and accepted by the city staff, the difference will be refunded to the applicant. All refunds are subject to section 94-11. This documentation shall be prepared and presented by licensed engineers. Specific actions such as the number of manual or automated counts, number of personal surveys, location of the sampling stations and the layout of the study sites will be negotiated by the applicant and city staff.

## Sec. 94-42. Transportation schedule.

- (a) The transportation impact fee schedule is as established by resolution of the city commission in the Appendix A Transportation Impact Fee Schedule.
- (b) Credits for completed and accepted non-site-related improvements, as described in subsection (b), shall be determined for each application, and shall be deducted from the transportation impact fees listed in the transportation road impact fee schedule, at the time transportation impact fees are to be paid. The value of non-site-related improvements for which credits may be allowed shall be determined by the director of Planning and Development Services.
- (c) Credits for the present value of future gas or motor fuel tax payments utilized to fund capacity expansion of the thoroughfare road systems are included in the calculations of the fee schedule set out in this section.
- (d) The fees charged for a building with more than one use shall be for that use having the highest traffic generation rate except for church buildings with mixed uses or buildings with residential and nonresidential mixed uses. If the church building has more than one use, the separate uses are to be identified and appropriately charged according to the fee schedule. If a building has residential and non-residential uses, the square footage of the building identified as residential will be charged based on the number of dwelling units, and then, the square footage identified as non-residential shall be charged for that use having the highest traffic generation rate.
- (e) In the case of an expansion of an existing use on the same lot or an adjoining lot (which may be intersected by an easement or right-of-way) requiring the issuance of a building permit, the impact fee shall be based upon the net increase in the impact fee for the new as compared to the previous use. Provided, however, the impact fee shall be reduced by 50 percent from the amount of the fee that would otherwise be due and payable for an expansion to an existing use. The city shall be guided in this determination by the latest edition of the report titled "Institute of Transportation Engineers, Trip Generation: An Information Report".

- (f) The transportation impact fee on a shopping center shall be computed using one retail-commercial rate for all stores except the out-parcels, which shall be calculated using the rate for that land use from the transportation impact fee schedule.
- (g) If an affidavit is filed by the owner of real property with the county or municipality certifying that a farm building on a farm is exempt from issuance of a building permit under Florida law, then the building shall also be exempt from transportation impact fee charges.
- (h) Road construction and right-of-way credits issued by the development services department can be transferred between lots with identical land uses.
- (i) Transportation road impact fees for private universities and colleges shall be based on the number of additional full-time equivalent ("FTE") students that any improvements to the school are designed to accommodate. The fee shall be based on trips per FTE as indicated in the latest edition of the Institute of Transportation Engineers Trip Generation Manual. Individual studies shall be utilized to demonstrate the average trip length for each proposed project, if the project results in an increase in the planned FTE student capacity. The college or university president shall certify that the project shall not increase said FTE's.

# Sec. 94-43. Disposition of funds.

- (a) *Trust funds*. There is hereby established a separate transportation impact fee trust fund. The transportation impact fee trust fund shall be placed in a segregated, interest-bearing account and shall be accounted for separately from all other funds of the city.
- (b) *Use of funds; administrative fee.* Funds collected from transportation impact fees shall be used for the purpose of capital improvements to and expansion of transportation facilities associated with the thoroughfare system plan. Such improvements shall be of the type made necessary by new development. Final determination of projects to be funded using transportation impact fee revenues shall be made by the city commission.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-44. Exemptions and credits.

- (a) *Exemptions*. The following activities shall be exempted from payment of the transportation impact fee:
  - (1) Alterations or expansions of an existing building where no additional units are created, and where no additional vehicular trips will be produced over and above that produced by the existing use.
  - (2) The construction of an accessory building which will not produce additional vehicular trips over and above that which is produced by the principal building or use of the land.
  - (3) The replacement of a building with a new building, provided that no additional trips will be produced over and above those produced by the original use of the land.
  - (4) The construction of a sanctuary or church adjacent to and in connection with an existing sanctuary or church, notwithstanding that the existing church or facility is not demolished but is used for other church activities, provided that the exemption from the fee which would otherwise be due shall be limited to an amount of square footage equal to the size of the existing sanctuary.

- (b) Credits.
  - (1) No credit shall be given for site-related improvements, except as provided for in subsection (2) of this subsection (b).
  - (2) All roadway improvements and/or right-of-way dedications required under a city development order or approval which is included within the roads contemplated in section 94-43, except for those improvements deemed site- related, shall be credited against transportation road impact fees. In addition, any person who constructs or contributes land, money or services for any road improvements (whether site-related or not) contemplated in section 94-43 which are included within the most recently adopted five-year work program shall be entitled to credits against transportation impact fees imposed pursuant to this article in accordance with subsection 94-11(c).

**Secs. 94-45--94-50.** Reserved.

## **ARTICLE V. LAW ENFORCEMENT IMPACT FEE**

## Sec. 94-51. Applicability.

Any person who makes or causes the making of an improvement to land or who changes the use of any structure to one which will generate additional law enforcement demands shall be required to pay a law enforcement impact fee in the manner and amount set forth in this article.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-52. Law enforcement impact fee schedule.

The law enforcement impact fee schedule is as established by resolution of the city commission in the Appendix A Law Enforcement Impact Fee Schedule.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-53. Credits for donations.

The donation of land, facilities and equipment may qualify for credits if consistent with the city's plans and standards for station location, size and apparatus specifications, and upon approval by the district commander. The value of improvements or donations shall be determined by the city police services personnel and approved by the city manager.

(Ord. No. 28-2006, § 1, 11-6-2006)

#### Sec. 94-54. Disposition of funds.

(a) Segregated account. There is hereby established a law enforcement impact fees fund which shall be placed in a segregated, interest-bearing account and shall be accounted for separately from all other funds of the city.